

Kindly replace the paragraph beginning on page 20, line 30, with the following:

Q7 -- The second optically anisotropic layer can be formed from horizontally aligned rod-like liquid crystal molecules 51 or from a horizontally stretched polymer film. It is preferred that the layer be formed from a stretched, particularly uniaxially stretched polymer film.--

Kindly replace the paragraph beginning on page 22, line 18, with the following:

Q8 -- In the case where the second optically anisotropic layer is formed from rod-like liquid crystal molecules 52, the average inclined angle of the liquid crystal molecules (the average angle θ_2 between the liquid crystal molecules and the layer plane) is within the range of 0° to 5° . Except the average inclined angle, the conditions of the liquid crystal molecules are the same as those described for the first optically anisotropic layer.--

IN THE CLAIMS:

Kindly replace claims 1 and 10 as follows:

A9 1. (Amended) An ellipsoidal polarizing plate comprising:

- a first optically anisotropic layer;
- a second optically anisotropic layer;
- a polarizing membrane; and
- a transparent protective film,

wherein the first optically anisotropic layer has an angle of 5° to 85° between the direction giving the maximum refractive index and the layer plane, and wherein the second

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optically anisotropic layer is optically positive and uniaxial, and the second optically anisotropic layer has an angle of 0° to 5° between the direction giving the maximum refractive index and the layer plane.

210 10. (Amended) A liquid crystal display comprising a liquid crystal cell of TN mode and two polarizing elements arranged on both sides of the liquid crystal cell, wherein at least one of the polarizing elements is an ellipsoidal polarizing plate comprising a first optically anisotropic layer, a second optically anisotropic layer, a polarizing membrane and a transparent protective film, wherein the first optically anisotropic layer has an angle of 5° to 85° between the direction giving the maximum refractive index and the layer plane, and wherein the second optically anisotropic layer is optically positive and uniaxial, and the second optically anisotropic layer has an angle 0° to 5° between the direction giving the maximum refractive index and the layer plane.
